

# California Adjustments — 2013 Nonresidents or Part-Year Residents

## CA (540NR)

**Important:** Attach this schedule behind Long Form 540NR, Side 3 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

### Part I Residency Information. Complete all lines that apply to you and your spouse/RDP.

#### During 2013:

	Yourself	Spouse/RDP
1 a I was domiciled in (enter state or country) .....	<input type="radio"/>	<input type="radio"/>
b I was in the military and stationed in (enter state or country) .....	<input type="radio"/>	<input type="radio"/>
2 I became a California resident (enter the state or country of prior residence and date of move) ..	<input type="radio"/>	<input type="radio"/>
3 I became a nonresident (enter new state or country of residence and date of move) .....	<input type="radio"/>	<input type="radio"/>
4 I was a nonresident of California the entire year (enter state or country of residence) .....	<input type="radio"/>	<input type="radio"/>
5 The number of days I spent in California (for <b>any</b> purpose) is: .....	<input type="radio"/>	<input type="radio"/>
6 I owned a home/property in California (enter "Yes" or "No") .....	<input type="radio"/>	<input type="radio"/>

#### Before 2013:

	Yourself	Spouse/RDP
7 I was a California resident for the period of (enter dates as mm/dd/yyyy) .....	<input type="radio"/>	<input type="radio"/>
8 I entered California on (enter date as mm/dd/yyyy) .....	<input type="radio"/>	<input type="radio"/>
9 I left California on (enter date as mm/dd/yyyy) .....	<input type="radio"/>	<input type="radio"/>

### Part II Income Adjustment Schedule

#### Section A — Income

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. .... 7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Taxable interest. (b) ..... 8(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 Ordinary dividends. See instructions. (b) <input checked="" type="radio"/> ..... 9(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Taxable refunds, credits, or offsets of state and local income taxes. .... 10	<input type="radio"/>	<input type="radio"/>			
11 Alimony received. See instructions. .... 11	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Business income or (loss) ..... 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Capital gain or (loss). See instructions. .... 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Other gains or (losses) ..... 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 IRA distributions. See instructions. (a) <input checked="" type="radio"/> ..... 15(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Pensions and annuities. See instructions. (a) <input checked="" type="radio"/> ..... 16(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. .... 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Farm income or (loss) ..... 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Unemployment compensation ..... 19	<input type="radio"/>	<input type="radio"/>			
20 Social security benefits. (a) <input checked="" type="radio"/> ..... 20(b)	<input type="radio"/>	<input type="radio"/>			
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe): .....	<input type="radio"/>	a <input type="radio"/> b <input type="radio"/> c <input type="radio"/> d <input type="radio"/> e <input type="radio"/> f <input type="radio"/>	a <input type="radio"/> b <input type="radio"/> c <input type="radio"/> d <input type="radio"/> e <input type="radio"/> f <input type="radio"/>	21 <input type="radio"/>	21 <input type="radio"/>
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2. .... 22a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Income Adjustment Schedule		A	B	C	D	E
Section B — Adjustments to Income		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22	b Enter totals from Side 1, line 22a, col. A through col. E . . . . . 22b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23	Educator expenses . . . . . 23	<input type="radio"/>	<input type="radio"/>			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . 24	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25	Health savings account deduction . . . . . 25	<input type="radio"/>	<input type="radio"/>			
26	Moving expenses . . . . . 26	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
27	Deductible part of self-employment tax . . . 27	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
28	Self-employed SEP, SIMPLE, and qualified plans . . . . . 28	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
29	Self-employed health insurance deduction . 29	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
30	Penalty on early withdrawal of savings . . . 30	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
31a	Alimony paid. b Enter recipient's: SSN <input type="radio"/> - - - - - Last name <input type="radio"/> . 31a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
32	IRA deduction . . . . . 32	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
33	Student loan interest deduction . . . . . 33	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
34	Tuition and fees . . . . . 34	<input type="radio"/>	<input type="radio"/>			
35	Domestic production activities deduction . . 35	<input type="radio"/>	<input type="radio"/>			
36	Add line 23 through line 31a and line 32 through line 35 in each column, A through E. 36	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
37	Total. Subtract line 36 from line 22b in each column, A through E. See instructions. . 37	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Part III Adjustments to Federal Itemized Deductions**

38 **Federal Itemized Deductions.** Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28  
(or Schedule A (Form 1040NR), lines 1, 5, 6, 13, and 14) . . . . . ☐ 38 \_\_\_\_\_

39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or  
General Sales Tax), and line 8 (foreign taxes **only**) (or Schedule A (Form 1040NR), line 1). See instructions. . . . . ☐ 39 \_\_\_\_\_

40 Subtract line 39 from line 38 . . . . . ☐ 40 \_\_\_\_\_

41 Other adjustments including California lottery losses. See instructions. Specify \_\_\_\_\_ ☐ 41 \_\_\_\_\_

42 Combine line 40 and line 41 . . . . . ☐ 42 \_\_\_\_\_

43 **Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status?**  
Single or married/RDP filing separately . . . . . \$172,615  
Head of household . . . . . \$258,927  
Married/RDP filing jointly or qualifying widow(er) . . . . . \$345,235

**No.** Transfer the amount on line 42 to line 43.  
**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . . . ☐ 43 \_\_\_\_\_

44 Enter the larger of the amount on line 43 or your standard deduction. See instructions . . . . . ☐ 44 \_\_\_\_\_

**Part IV California Taxable Income**

45 **California AGI.** Enter your California AGI from line 37, column E . . . . . ☐ 45 \_\_\_\_\_

46 Enter your deductions from line 44 . . . . . ☐ 46 \_\_\_\_\_

47 **Deduction Percentage.** Divide line 37, column E by line 37, column D. Carry the decimal  
to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . . ☐ 47 \_\_\_\_\_

48 **California Itemized/Standard Deductions.** Multiply line 46 by the percentage on line 47 . . . . . ☐ 48 \_\_\_\_\_

49 **California Taxable Income.** Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than  
zero, enter -0- . . . . . ☐ 49 \_\_\_\_\_